

DAVID A. HUBBERT
Deputy Assistant Attorney General

E. CARMEN RAMIREZ
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 683
Washington, D.C. 20044
202-616-2885 (v)
202-307-0054 (f)
E.Carmen.Ramirez@usdoj.gov
western.taxcivil@usdoj.gov

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEVADA

UNITED STATES OF AMERICA,

Plaintiff,

v.

JEFFREY A. MARTINEZ, individually,
and as Trustee of the Martinez Family Trust;
DOLORES M. MARTINEZ, individually and
as Trustee for the Martinez Family Trust;
THE MARTINEZ FAMILY TRUST;
MARTINEZ & ASSOCIATES, INC.
(NV20041370692); MARTINEZ &
ASSOCIATES INC. (NV20181033912);
SIERRA MORTGAGE CORPORATION;
FIDELITY NATIONAL TITLE; NEWREZ
LLC F/K/A NEW PENN FINANCIAL D/B/A
SHELLPOINT MORTGAGE SERVICING
(*substituted for* CHASE MORTGAGE
COMPANY and JP MORGAN CHASE
BANK NATIONAL ASSOCIATION);
RHODES RANCH ASSOCIATION;
REPUBLIC SILVER STATE INC., DBA,
REPUBLIC SERVICES, and DISCOVER
BANK,

Defendants.

Case No.: 2:19-cv-1986-GMN-DJA

**ORDER AND STIPULATION OF
VOLUNTARY DISMISSAL OF
DEFENDANT NEWREZ LLC F/
K/A NEW PENN FINANCIAL,
LLC D/B/A SHELLPOINT
MORTGAGE SERVICING**

1 The United States and defendant Newrez LLC f/k/a New Penn Financial, LLC D/B/A
2 Shellpoint Mortgage Servicing (“NEWREZ”, together, the “Stipulating Parties”) have resolved
3 all claims against each other. Pursuant to Fed. R. Civ. P. 41(a), they now agree that all claims
4 against NEWREZ should be dismissed, on the following terms.

5 BACKGROUND

6 The United States brought this suit, in part, to foreclose federal tax liens on real property
7 in this district (the “Subject Property.”). The United States named NEWREZ and Rhodes Ranch
8 Association (“Rhodes Ranch”) as defendants because it appeared they might claim liens or other
9 interests in the Subject Property. *See* 26 U.S.C. § 7403(b).

10 The Court has permitted the United States to foreclose its liens and to sell the Subject
11 Property. (*See* ECF No. 87.) After the payment of certain sales-related costs, the net sales
12 proceeds were deposited with the Clerk of Court while NEWREZ, Rhodes Ranch, and the United
13 States negotiated a stipulation for payment.

14 On January 17, 2024, the Court approved a stipulation between the United States,
15 NEWREZ, and Rhodes Ranch regarding the disbursement of the funds. (ECF No. 108 (order
16 approving stipulation).) The stipulation provided for distributions to NEWREZ and the United
17 States only, because Rhodes Ranch disclaimed any interest in the funds (*see id.* at 5), and all
18 other parties’ claims have been dismissed or resolved. (*See id.*)

19 On February 19, 2024, the Court approved a further stipulation concerning the allocation
20 of interest that had accrued on the sales proceeds while held in the registry. (ECF No. 111.)

21 STIPULATION

- 22 1) The Subject Property that this agreement concerns means the real property located at
23 262 Cliff Valley Drive, Las Vegas, Nevada, 89148, and more particularly described as
24 follows:

25 Parcel 1:

1 Lot 169 in Block 5 of Amended Final Map of Rhodes Ranch Phase 1, as
2 shown by map thereof on file in Book 82 of Plats, Page 48 in the Office of
3 the County Recorder of Clark County, Nevada.

4 Parcel 2:

5 A non-exclusive easement of use access and enjoyment in and to the
6 “Common Area” as further defined in that Certain Covenants, Conditions
7 and Restrictions for Rhodes Ranch, a Planned Community, recorded August
8 13, 1997, in Book 970813 as Document No. 01479, of Official Records,
9 Clark County, Nevada.

10 Assessor’s Parcel No.: 176-08-310-113.

- 11 2) The Stipulating Parties understand that all remaining funds connected to the sale of the
12 Subject Property have been distributed.
- 13 3) NEWREZ agrees that its claims to the sales proceeds have been resolved, and that it
14 will claim no further payment in the case.
- 15 4) NEWREZ further agrees that any claims it had or may have had to the Subject Property
16 that arose prior to the sale confirmed on June 29, 2023 (ECF No. 87) are extinguished.

17 //

5) The Stipulating Parties therefore agree that the operative complaint against NEWREZ should be dismissed, pursuant to Fed. R. Civ. P. 41(a).

Signed this 20th of May, 2024

KLINEDINST PC

/s/ Teresa M. Beck (with permission)

Teresa M. Beck
Nevada Bar No. 15011
501 West Broadway, Suite 600
San Diego, California 92101
(619) 400-8000/FAX (619) 238-8707
tbeck@klinedinstlaw.com

*Counsel for NEWREZ LLC F/K/A NEW
PENN FINANCIAL, LLC D/B/A/
SHELLPOINT MORTGAGE SERVICING*

DAVID A. HUBBERT
Deputy Assistant Attorney General

/s/ E. Carmen Ramirez

E. CARMEN RAMIREZ
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 683
Washington, D.C. 20044
202-353-1857 (v)
202-307-0054 (f)
E.Carmen.Ramirez@usdoj.gov
western.taxcivil@usdoj.gov

Counsel for the United States

IT IS SO ORDERED:


UNITED STATES DISTRICT JUDGE

DATED this 20 day of May, 2024.

CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that service of the foregoing is made May 20, 2024, via the Court's ECF system to all current parties who have appeared electronically. The United States is also sending this motion to the persons listed below, via U.S. Mail. Such mailings may take two business days to complete.

Jeffrey Martinez
776 White Dogwood Ct.
Las Vegas, NV, 89148

Dolores Martinez
776 White Dogwood Ct.
Las Vegas, NV, 89148

Republic Silver State Inc., dba Republic Services
c/o CT Corporation System
701 S. Carson St.
Suite 200
Carson City, NV 89701

Discover Bank
c/o CT Corporation System
701 S. Carson St.
Suite 200
Carson City, NV 89701

Sierra Mortgage Corp.
c/o Richard Thomas
5865 Burning Tree Drive
El Paso, TX 79912

/s/ E. Carmen Ramirez
E. CARMEN RAMIREZ
Trial Attorney, Tax Division
U.S. Department of Justice

23048492.2